

**Bill History**  
**Session Year 2013**  
**Proposed H.B. No. 6092**

[Proposed Bill \[pdf\]](#)

**Introducer(s):**

Rep. Daniel J. Fox, 148th Dist.

**Title:** AN ACT CONCERNING THE DEDUCTIBILITY OF PREMIUMS PAID ON OUT-OF-STATE BONDS.

**Statement of Purpose:** To modify the current laws dealing with out-of-state municipal bonds. The deduction allows someone, who trades bonds as a business, when calculating Connecticut adjusted gross income, to subtract amortizable bond premiums for the taxable year on bonds whose interest is subject to taxation in this state, but exempt from federal tax, to the extent the premiums are not deductible in determining federal adjusted gross income.

**Bill History:**

01/25/13 REFERRED TO JOINT COMMITTEE ON Finance, Revenue and Bonding Committee

**Co-sponsor(s):**